

PART I

STATUS OF RECEIVABLES

Part I of the Receivables Report addresses the status of receivables. Outstanding receivable balances and current fiscal year activities are captured; delinquent receivables are aged; and Civil Monetary Penalties and rescheduled debt are classified.

PART I

SECTION A: RECEIVABLES AND COLLECTIONS SUMMARY

Part 1 - Status of Receivables			
	DOLLARS		
	Number	Principal	Interest & Late Charges
Section A			
Receivables and Collections			
(1) Prior FY Ending Balance			
(2) Prior FY Adjustments (+ or -)			
(3) Current Beginning Balance			
(4) New Receivables			
(A) Gross (+)			
(B) Adjusted (-)			
(C) Net New Receivables (+)			
(5) Accruals (+)			
(6) Collections on Receivables (-)			
(A) At Agency			
(B) Other Third Party			
(C) Wage Garnishment			
(D) Private Collection Agencies			
(E) Designated Debt Collection Center(s)			
(F) Treasury Cross Servicing			
(G) Treasury Offset Program			
(H) Foreclosure			
(I) Litigation			
(J) Asset Sales			
(7) Consolidations (-)			
(8) Adjustments			
(A) Reclassified/Adjusted Amounts (+ or -)			
(B) Estimated Value of Acquired Property (-)			
(C) Estimated Loss on Collateralized Debts (-)			
(D) Adjustments Due to Sale of Assets (+ or -)			
(9) Amounts Written Off (-)			
(10) Ending Balance			
(A) Foreign			
(B) State and Local Government			
(C) Non-Government, Domestic			
(11) Rescheduled Debt			
(A) Performing			
(B) Non-Performing			

INSTRUCTIONS

General

Section A - Receivables and Collections - shows the prior FY ending balance, prior FY adjustments, and the current beginning fiscal year balance of all receivables; **cumulative activity during the fiscal year** as of the end of the each quarterly reporting period. Information is reported at the entity level. Includes delinquent and non-delinquent debt; also includes current (due within the 12 month reporting period) and non-current (due beyond the 12 month reporting period). *Reminder: dollar amounts reported are at book value.*

By Line

- (1) Prior FY Ending Balance. The number and dollar amount of all receivables as reported at the end of the previous fiscal year. These figures must agree with the ending balance reported for the previous fiscal year and will remain unchanged throughout the fiscal year.
 - (2) Prior FY Adjustments. The number and dollar amount of any adjustments made to the prior fiscal year ending balance. Report adjustments needed to adjust the book value of receivables to make these values consistent with line with those reported on the audited financial statement. This line must be footnoted to explain the adjustment. This line item may be either positive or negative.
 - (3) Current Beginning Balance. The number and dollar amount of all receivables outstanding as of the beginning of the current fiscal year. *The number and dollar amounts equal the sum of lines 1 and 2 of this section.*
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(4) New Receivables.

A. Gross. The number and dollar amount (principal only) assessed by the agency of all new receivables generated during the fiscal year before adjustments.

B. Adjusted. The number and dollar amount (principal only) of decreases to new receivables made during the fiscal year. Include estimates for new receivables that are expected to be adjusted downward as a result of insurance contract adjustments or an administrative appeal decision. Decreases to new receivables are reported with a minus (-) sign.

C. Net New Receivables. The number and dollar amount (principal only) of net new receivables as of the end of each quarter. The number and dollar amounts equal the sum of lines 4A and 4B of this section.

(5) Accruals. The dollar amount of earned interest and late charges accrued during the current fiscal year.

(6) Collections on Receivables. The number and dollar amount of collections on *all debts*, including delinquent, non-delinquent, restored and written-off debt, during the fiscal year. For the number, include the accounts paid in full, **not** numbers of partial payments. Enter collections with a minus (-) sign before the figures. Non-cash collections (for example, personal property or services rendered) are to be footnoted.

Collections on receivables will be itemized in the following categories.

A. At Agency. The dollar amount for both delinquent and non-delinquent debt worked and collected at the agency.

B. Other Third Party. The dollar amount for both delinquent and non-delinquent debt collected by a third party other than the Department of Justice or private collection agency, such as a guaranty agency.

C. Wage Garnishment. The dollar amount of payments received as the result of non-judicial garnishment of private sector wages. **Do not** include Federal employee salary offset; collections through Federal employee salary offset should be reported in line 6F of this section.

D. Private Collection Agencies. The dollar amount collected by private sector agencies under contract with the agency or Treasury.

E. Designated Debt Collection Center(s). The dollar amount collected by a Debt Collection Center designated by Treasury. Report total collections realized by the Center in this category. For example, if the agency sent debts to a Center and it collected via a private collection agency or Treasury Offset, report the entire amount of the collection as a collection by the Center.

F. Treasury Cross Servicing. The dollar amount collected by Treasury through its cross servicing program. Report total collections realized by Treasury as the result of cross servicing. For example, if you sent debts to Treasury and it collected via a private collection agency or Treasury Offset, report the entire amount of the collection as a Treasury Cross Servicing collection.

G. Treasury Offset Program. The dollar amount of all collections realized by Treasury or by a non-Treasury disbursing officer through the offset of a Federal payment. Federal payments of benefits, tax refunds, salary, or vendors are subject to offsets.

H. Foreclosure. The dollar amount collected through non-judicial foreclosure actions . Collections through judicial foreclosure actions are reported in 6I of this section.

I. Litigation. The dollar amount collected by the Department of Justice through litigation, including judicial foreclosure. Include cash and non-monetary settlements.

J. Asset Sales. The dollar amount of proceeds realized from the sale of a loan or debt asset.

(7) Consolidations. The number and dollar amount of proceeds received through loan consolidations. Loan consolidations include, but are not limited to, direct loans that are closed and reestablished as guaranteed loans.

(8) Adjustments. The number and dollar amount of changes to receivables during the fiscal year due to reclassifications or adjustments, acquisition of property, or estimated losses on acquired property. The dollar amounts equal the sum of lines 8A, 8B, 8C, and 8D of this section. Lines 8A and 8D may be either positive or negative; lines 8B and 8C are negative figures.

A. Reclassified/Adjusted Amounts. The dollar amount reclassified or adjusted and transferred into or out of receivables balances during the fiscal year. The amounts may include, but are not limited to, corrections to a previously reported receivable, refunds of amounts previously reported as collections, and adjustments made in a prior reporting period that do not affect the current beginning balance. If a collection is received for a debt that has been written-off, the amount of the collection would be restored and reported as an adjustment in this line.

This line item may be either positive or negative.

All amounts reported on this line are to be footnoted with the reason for the adjustment.

Adjustments due to the acquisition of property serving as collateral on a direct or defaulted guaranteed loan should only be reported on lines 8B and 8C.

B. Estimated Value of Acquired Property. The number of properties and the dollar amount of property acquired during the fiscal year as a result of defaults or claims on direct and defaulted guaranteed loans. The agency would record the estimated value (for example, the appraised value or the estimated market value) on this line. In the event that the value of a property is greater than the outstanding debt amount, the difference between the property value and the debt amount should be reported as an adjustment in 8A. In the event that the value of the property is less than the outstanding debt amount, the difference should be reported on 8C. Enter dollar amounts with a minus (-) sign before the figures.

C. Estimated Loss on Collateralized Debt. The dollar amount of the difference between the receivable and the estimated value of acquired property (that is, the estimated deficiency balance) when the estimated value of acquired property related to a receivable is less than the amount of the receivable. Enter dollar amounts with a minus (-) sign before the figures.

D. Adjustments Due to the Sale of Assets. The dollar amount of the difference between the book value of an asset and the proceeds from the sale of the asset, as recorded as a collection in line 6J.

- (9) Amounts Written Off. The number and dollar amount of all uncollectible receivables written off during the fiscal year. Enter amounts written off with a minus (-) sign before the

figures. Do not include estimated losses on collateralized debt. This line item is to be reported quarterly.

- (10) Ending Balance. The number and dollar amount of receivables outstanding, at the end of the reporting period. The dollar amounts are equal to the sum of lines 3, 4C, 5, 6, 7, 8, and 9 of this section. Lines 6, 7, and 9 are negative figures, line 5 may be either positive or negative. The number and dollar amounts also equal the sum of lines 10A, 10B and 10C of this section.

A. Foreign. The number and dollar amount of receivables owed to the Government by Sovereign nations. Do not include debts owed by foreign cooperations.

B. State and Local Government. The number and dollar amount of receivables owed to the Government by state governments, local governments, public colleges and universities.

C. Non-Government, Domestic. The number and dollar amount of outstanding receivables due from the Public excluding Foreign and State and Local Government.

- (11) Rescheduled Debt. Classify rescheduled debt in lines A and B below. This information is included on line 10, Ending Balance, of this section.

A. Performing. The number and dollar amount of rescheduled debts for which payments are being received according to new or modified terms of an agreement to repay the debt. These debts are not considered delinquent.

B. Non-Performing. The number and dollar amount of rescheduled debt for which payments are not being received according to new or modified terms of an agreement to repay the debt. These debts are considered delinquent.

PART I

SECTION B: CIVIL MONETARY PENALTIES

Part 1 - Status of Receivables			
	DOLLARS		
	Number	Principal	Interest & Late Charges
Section B			
Civil Monetary Penalties			
(1) Current Beginning Balance			
(2) Civil Monetary Penalties Imposed (+)			
(3) Collections (-)			
(4) Adjustments (+ or -)			
(5) Amounts Written Off (-)			
(6) Total Outstanding			
(7) Delinquencies			

General

Section B - Civil Monetary Penalties - contains information on civil monetary penalty receivables. Civil Monetary Penalties include any non-criminal penalty, fine, or other sanction for which a given dollar amount (or maximum amount) is specified by Federal law, and which is assessed or enforced by an agency as a result of an administrative proceeding or civil action in the Federal courts. All information in this section would be included in Section A.

All reporting in this section is to be submitted at the end of the fiscal year. Report zeros for quarters one (1) through three (3). The information in this Section is cumulative.

The following criteria must be used when preparing this section:

- **Receivables are recorded as delinquent if not paid by the payment due date unless terms of the contract or agreement provide otherwise.**
- **Each delinquent account is only to be counted once. For example, past due installments for the same account should not be counted individually but should be counted once as the oldest debt.**
- **Each adjusted account for Civil Monetary Penalties is to be counted only once. Do not report multiple adjustments to the same account as individual numbers.**
- **The entire amount of a debt is reported as delinquent if any portion of the debt has been delinquent more than 180 days.**

By Line

- (1) Current Beginning Balance. The number and dollar amounts of all Civil Monetary Penalty (CMP) receivables outstanding as of the beginning of the fiscal year. This would be included in Section A, line (3)
- (2) Civil Monetary Penalties Imposed. The number and dollar amounts of all Civil Monetary Penalties (CMPs) levied or imposed during the fiscal year. This would be included in Section A, line 4.
- (3) Collections. The number and dollar amount of CMP collections during the fiscal year. Non-cash collections (for example, personal property or services rendered) are to be footnoted. Enter collections with a minus (-) sign before the figures. This would be included in Section A, line 6.
- (4) Adjustments. The number and dollar amount of CMPs reclassified or adjusted and transferred either into or out of receivables balance or between receivables classification during the fiscal year. These amounts may include, but are not limited to, corrections to previously reported CMPs, refunds of amounts previously reported as collections, and adjustments made in a prior reporting period that did not affect the current beginning balance. Amounts reported on this line should be footnoted with the reason for the adjustment. This would be included in Section A, Line 8(a).
- (5) Amounts Written Off. The number and dollar amount of all uncollectible CMP receivables written off during the fiscal year. Enter amounts written off with a minus (-) sign before the figures. This would be included in Section A, Line (9).
- (6) Total Outstanding. The number and dollar amount of all CMP receivables outstanding, including delinquencies. Dollar amounts are equal to the sum of lines 1 through 5 of

this section. This would be included in Section A, Line (10).

- (7) Delinquencies. The number and dollar amount of delinquent CMP receivables.

PART I

SECTION C: DELINQUENT DEBT BY AGE

Part 1 - Status of Receivables			
	DOLLARS		
	Number	Principal	Interest & Late Charges
Section C			
Delinquent Debt by Age			
(1) Total Delinquencies			
(A) 1-90 Days			
(B) 91-180 Days			
(C) 181 Days - 6 Years			
(D) 6-10 Years			
(E) Over 10 Years			
(2) In Bankruptcy (-)			
(3) Foreign Debt (-)			
(4) Adjusted Delinquencies			
(A) 1-90 Days			
(B) 91-180 Days			
(C) 181 Days - 6 Years			
(D) 6-10 Years			
(E) Over 10 Years			
(5) State or Local Government Debt			

General

Section C - Delinquent Debt by Age - contains an aging schedule of delinquent debt, and information on delinquent debts in bankruptcy, foreign debt, and state and local government debt.

The following criteria must be used when preparing this section:

- **Receivables are recorded as delinquent if not paid by the payment due date unless terms of the contract or agreement provide otherwise. If the contract or agreement provide for a “grace” period, then the receivable is not considered delinquent until that period expires without payment.**
- **Receivables which are recorded as delinquent are aged from the payment due date or the day notification of debt was mailed depending on the contract or agreement, i.e. date of delinquency. If a “grace” period expires without payment, then the receivable is aged from the original payment due date or date of notification.**
- **Rescheduled receivables in a repayment plan and receivables being paid in installment agreements which are being paid as agreed are not considered delinquent receivables.**
- **Each delinquent debt is only to be counted once. For example, past due installments for the same account should be counted as one delinquent receivable.**
- **Multiple loans for a single borrower are to be counted as a separate debt for each loan.**

By Line

- (1) Total Delinquencies. The number and dollar amount of receivables reported on line 10 (Outstanding Receivables, Ending Balance) in Part I, Section A that are delinquent at the end of the quarterly reporting period. Debts with segments in different aging categories, such as may occur when a debtor becomes delinquent on multiple installment payments, are to be reported in the most delinquent (oldest) category.

Lines (A) through (E) show the dollar amounts of receivables that are delinquent for the respective time periods (1-90 days, 91-180 days, 181 days-6 years, 6-10 years, and over 10 years).

- (2) In Bankruptcy. The number and dollar amount of delinquent collateralized or uncollateralized debt in bankruptcy before a foreclosure action. Enter number and dollar amounts with a minus (-) sign before the figures.
- (3) Foreign Debt. The number and dollar amount of delinquent debt owed to the Government by sovereign nations. Enter number and dollar amounts with a minus (-) sign before the figures.
- (4) Adjusted Delinquencies. The number and dollar amount of delinquent debt outstanding at the end of the reporting period less debts in bankruptcy and foreign debt. The number and amount is the sum of lines 1 through 3 in this section.
- (5) State or Local Government Debt. The number and dollar amount of delinquent debt owed to the Government by state governments, local governments, or public colleges and universities. This line is for informational purposes. The number and dollar amount are included in line 4, Adjusted Delinquencies.
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